

**THE FARM ACCOUNT BOOK
AND INCOME TAX GUIDE SAVES
FARMERS TIME, TROUBLE AND
MONEY**

SAVES YOU TIME—You will find that a few minutes a week keeps your Farm Account Book up-to-date. The first 15 pages of your new Farm Account Book tell a straight story about what is required from farmers. Your problems are dealt with in question and answer form and an index refers you quickly to the section you want. The pages and columns for accounts are numbered to correspond with the items on the Income Tax Return form itself. You can make an accurate record of all farm dealings as you go along.

If You Haven't Received
Your Copy, Get It Now—
FREE AT YOUR POST OFFICE

advantage of the lowest possible tax and it may be dated back to 1946. These are direct money-saving advantages entirely to your benefit.

SAVES MONEY BY SHOWING YOU HOW—Every farmer legally is entitled to deductions for a wide variety of expenses. Your Farm Account Book has 12 pages devoted to columns for these. You are reminded of items which otherwise you might forget. Depreciation, a big factor, is covered on 11 named articles in common farm use.

THE THREE YEAR AVERAGE

You can't lose if you take advantage of this. Two things are necessary to average your income over the three year period ending December 31, 1948. First your 1947 return **MUST BE FILED ON TIME**—that is, by April 30, 1948. Then when you file your 1948 return in 1949 you may make application to average your income for 1946-1947-1948. This averaging will save you a great yearly shot in that each year you are taxed only on the average of each three year period.

You are shown how to establish claims for a Basic Herd and make a Three-Year-Average of your returns. This latter gives you the

DEGRADED LAND YIELDS A POOR CROP AND SO DOES OVERCROWDING. OVERCROWDING GIVE POOR RESULTS TOO

Last year Canadian farmers—and there are nearly a million of them—produced over \$2,000,000,000 in farm produce of all kinds. No other single industry approaches agriculture in volume of production. And as in every other business—even the smallest—every farmer must file an account of his transactions with the Department of National Revenue to qualify for the many tax exemptions which are allowed.

DEPARTMENT OF NATIONAL REVENUE
(Taxation Division)

Any farmer who desires a farm account book may obtain one free of charge by writing to the publicity department of the Alberta Wheat Pool, Calgary.

Farmers who deliver wheat after April 1st are being paid by the Wheat Board on the basis of \$1.55 a bushel, basis 1 northern at the terminal.

The three Maritime provinces of Canada produced 38% of the nation's annual potato production. Ontario and Quebec annually import seven million bushels of potatoes.

New CHEVROLET 4-SPEED SYNCHRO-MESH TRUCK TRANSMISSION

Entirely new, Chevrolet-developed Synchro-Mesh transmission assures truck users of unparalleled new ease and efficiency in truck operation!

**New CHEVROLET ADVANCE-DESIGN
GEARSHIFT CONTROL**

VROLET

Unrivelled new convenience and ease of operation in advance-design models with 3-speed transmission. Gearshift is mounted on the steering column to provide new efficiency on every hauling job!

New FOOT-OPERATED PARKING BRAKE

Here's a revolutionary new feature of advanced design models. The new Chevrolet fast-operated parking brake provides safer, more efficient braking, plus new, clear, floor area! Standard on half and three-quarter ton models.

**New IMPROVED CHEVROLET
VALVE-IN-HEAD ENGINE**

est values! Here is Advance-Design

that provides the cab that "breathes", a Flexi-mounted cab, Uniweld all-steel cab construction, fully adjustable seat, all-round visibility with rear-corner windows, extra-durable frames, specially designed brakes and many other features that put Chevrolet trucks far ahead of the field. See them now — at our showroom!



The world's most economical engine for its size — Chevrolet's power-packed valve-in-head engine is now even finer, with vital new features that assure greater durability and operating efficiency!

Feature all-welded, all-steel doors with enlarged, curved-glass windows for better vision and appearance. Improved sealing prevents entrance of water. Rear door lock is improved. Door steps permit

full opening for use at loading docks, and half opening for delivery operation.

Dealers

CHEVROLET *and ONLY* CHEVROLET IS FIRST

A PRODUCT OF GENERAL MOTORS

W. D. FITZSIMMONS & SON - Dealers
Phone 24, DELIA, Alta.

WORLD NEWS IN PICTURES

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INJURED STUDENT GETS \$500
FRUIT CHURNS — The home of Mr. and Mrs. A. Ogilvie, York township, Ont., was a scene of activity as friends of their son, James, 17, gathered to welcome him home from hospital. Following a tumble downstairs in his home, the student was confined to hospital for 13 weeks with a broken neck. Proudly showing the cheque for \$500 donated by fellow students, he and his friends efforts "helped considerably while I was in hospital." The cheque also will help considerably in paying expenses, he added. The students raised the money by holding concerts and dances. James is shown with Marjorie Chapman.



CANADA'S WILDLIFE—At this time of the year Western Canadian forests and streams are beginning to teem with birds, beasts and fish, and the recent "National Wildlife Week" observed was planned to conserve the wildlife, which helps to beautify and make our land air.



Active The Fawn, the Canadian Goose, and the Canadian Raccoon, are a part of Canada's teeming wildlife.



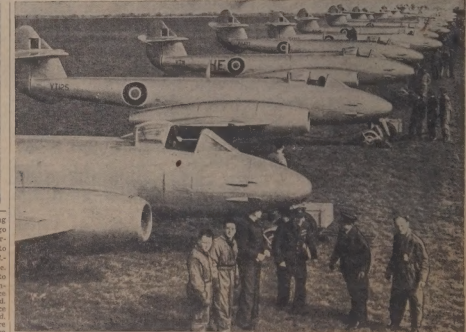
SENTENCED TO DEATH — By trying to outwound show of emotion, 17-year-old Maynard Jonathan, a Six Nations Indian, heard Mr. Justice Uppatrat of the Beaufort, Ont., court sentence him to death by hanging June 22. A previous court jury had found him guilty of murder in the death of Isaac Hill, 77-year-old Indian trapper, who was killed on reserve last Nov. 8. The jury's recommendation for mercy was reversed by H. H. H. J. L. Hiley, minister of justice, at Ottawa. James Jones left the courtroom. Jonathan stood up and was taken by Mr. Justice Uppatrat whether he had anything to say. In quiet tones, he answered that he had nothing to say.



LINE-UP FOR BUTTER COMMON SHIP—Housewives throughout most of Canada are lining up for butter these days. And as in the picture above, most families and much like any forced to return the scarce commodity to one pound per customer. Everyone including Mrs. E. Yanakos, the proprietress of a Toronto creamery, (above), seem to be able to smile about the whole thing, though.



CANUCK FLIES TO CHINA—The Chinese air force is paying high for Canadian pilots willing to go to the Far East and instruct its personnel in the operation of Mosquito bombers, according to a former R.C.A.F. officer interested in the venture. Carl "Moose" Furmston, Toronto R.C.A.F. are left recently accompanied by his wife and baby for service with the Chinese, relatives admitted. All recruiting for Far East service has been inactive, it was reported. Ground crew presently in China are all non-commissioned officers and are thought to be killed at the "Y" in Shanghai.



WORLD'S FASTEST FRONTIERS GUARD U.K. FROM AIR ATTACK—Fastest fighter squadrons in service in the world form the R.A.F. group stationed at Hornham St. Faith, Eng., where the new Meteor Mark IV jet planes are lined up for a display. The aircraft have improved jet engines, twice as powerful as in the Meteor III, and are a great advance in the main safeguard of Britain from air attack.



CALL CHILD IN COURT CASE—One of the most dramatic incidents in Hamilton, Ont., court history was enacted at the trial of Mrs. Electa Carter, 77-year-old widow charged dangerous, who is charged with manslaughter and neglect by neglect of provisions of life for an infant daughter. Formation of the court was added to call to Mrs. Carter's 10-year-old daughter, shown above with her mother, for the purpose of hearing what a home mother the accused is. Every eye in the courtroom was focused on the meekly little girl in the last spring suit, as she came in. She was only allowed to remain a few minutes before being taken out again.



John Howard Turnbull of St. Thomas, Ont., who won the D.F.C. and bar as a night fighter with the R.C.A.F. is "father in China" or relative. There's a catch, however, in the big pay the boys are getting. It seems in China the Canadians find it necessary to buy everything via the black market and, at the high cost of things there, are receiving only about 30 per cent of their salaries. This was revealed in letters received from those already there who seem a bit disillusioned.



WINN ONTARIO PUBLIC SPEAKING CONTEST—Beaming happily after winning this contest in the annual contest for public school pupils in Ontario is eleven-year-old Mary Elaine Good, of the farm wood lot. The winner said that a wood lot on the farm is like a story in the book, that it is an investment, "because it returns." She quoted figures to the effect that 5,000,000 acres of land in Ontario have been rendered unproductive by lack of cultivation of wood lots on farms, thus putting 2,500 people out of the business of food production.



WINTER OVER—With Alberta experiencing the coldest April in years, and with a record for snow, this was a typical scene at Edmonton up to the middle. The picture shows the Alberta legislature seen through snow blanketed trees.



DIES IN EXPLOSION—Joseph Winiog, 32, of Toronto, father of three, died in an explosion performing a task he considered for dangerous for any of his 30 employees. Winiog was performing preliminary operations in the manufacture of caps for toy pistols in his plant at West-Island, Ont. Provisionally, Winiog's body was thrown 35 feet and torn by pieces of flying steel from the press he was operating. Force of the explosion blew the machine in pieces and wrecked the small building in which it was operating. Winiog was alone in the building.



PLANE CHARGER AND OVERTURN WITHOUT INJURING ANYONE—This light plane overturned without injury to pilot or passenger, Harry Kotter, Ottawa, R.C., seen before the wreckage, when it crash landed on a farm near Pease Lake, in the Port Arthur, Ont., area. The two Americans were surprised to find themselves in Canada.



WAR VET DIES IN FIRE TRYING TO SAVE WIFE—Thorn ruins are where Frank Dionne, 45-year-old war veteran, of Niagara, Ont., died in an attempt to rescue his wife from blazing cottages. Mrs. Dionne, her daughter, escaped without ill. Dionne, (right), three weeks on the beach.



STREAMLINED FRAM—A gift from her mother in Belgium, this streamlined gram is owned by Mrs. Harry Brown, of the cottage, whose baby daughter, Marie Chastelle, finds it most comfortable. The carriage is padded with every leather, and Mrs. Brown says the storage compartment, at the head of the carriage most convenient. The lightweight perambulator has a bumper bar which makes ascent of stairs easier.

Australia Claims To Have The World's Largest Ranch

Head Of 144,000 Head Of Cattle And 35,000 Cows Are Branded Yearly In Victoria River Down Station

Although common word food short here and the domestic now being placed on Australia for more food, they have found the area of Australia to be a complete and complete cattle country.

The Victoria River Down Station, in Australia's Northern Territory is the largest in the world.

Bigger than Belgium, its boundary makes Australia's King Ranch look like a market garden.

The station has never been completely surveyed, but they have been "estimated." If you doubled the estimate, you would have to ride out on a stick and find it.

The Victoria River Down Station is estimated to be 144,000 head of cattle and about 35,000 cows are branded annually by the air stock range which are responsible for the cattle country of the world.

Administrative headquarters of the station is at the Victoria River.

With such an immense area of land, the station is a very busy administrative in function.

Each and every acre of the station is directly controlled from headquarters, but the very stock range are located at various strategic points.

The five stock ranges are Montebello, Mullumbidgee, and Gordon Creek.

Each is controlled by a head stockman, who is usually assisted by a white cow, with ten or fifteen Australian shepherds who act as stockmen, drivers and track riders.

As the Northern Territory climate is almost dry, the weather extending from April to October is the best time of the year for stockmen.

During the wet season the men engage in horse-breaking, rope making and other work.

Blackstocking begins as soon as the weather is good.

Plans are now in hand for a better stock range.

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Bolero Comes Into Its Own This Season



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: STAMP CORNER :

By JAMES MONTAGNES



Russia has issued five stamps to sports, motorcycle racing (left) and skiing (top right). Mexico has issued a stamp, a replica of one of the stamps of the day of the Mexican Revolution (over right). Greece has issued a postal tax stamp featuring St. Demetrius, patron saint of Subotica (right).

A Pan-American conference in the present being held at Bogota, Colombia, and a commemorative stamp is being issued to mark the event.

The South American republic has issued many stamps since 1930 when its first postage of various types of stamps appeared on Colombian stamps.

Anglo stamps have been issued in the past.

The native crown, a giant eagle, was featured on stamps of 1937, along with a profile of a woman representing Liberty.

Colombia, featuring personalities in its stamps, that year issued Bolivar, the great South American liberator, and the then president of the republic, Rafael Nunez, being shown on stamps.

Since then a number of other stamps have been issued.

First pictorial stamps of the country appeared in 1902, showing scenes from Barranquilla, Colombia's coast or Cartagena, was shown on a 1903 set. A long list of stamps were issued in 1910 issue marking a centenary of Colombian independence.

In 1917 another set of personalities was issued. In 1930 there was a stamp to mark the centenary of the birth of Simon Bolivar.

Stamps of Colombia were featured on a 1937 set. The next year there was a set of stamps featuring the great Spanish explorer who founded Cartagena four centuries ago.

Stamps of Colombia were featured in 1933 to mark the third national Olympic games held at Barranquilla that year. A number of other commemorative stamps have been issued in the years and in 1938 there was a set of stamps featuring the great Bogota. In addition to other stamps.

Believe Homeing Instinct In Birds Just A Myth

ETHACA, N.Y.—Birds turned loose in a strange place far from their nests, or they may be an old bird with all of the original habits brought out by experience.

Wherever the nests or the decoys are, a fresh time indicates the beginning of an attractive setting.

For the first time, the birds are shown in a new place, and they are not yet accustomed to the new place.

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Word "Infantile" Could Be Dropped From Paralysis

LONDON—"Infantile" could be dropped from the term infantile paralysis. Infantile authorities say after having examination of reports for 1947, when a record number of cases occurred.

Only 14 per cent of deaths occurred in children under five, non-fatal in children between five and 12 and two-thirds in persons older than 12.

The disease carried a greater fatality risk in adults, said a British Ministry bulletin.

In 1930, when the previous most serious outbreak occurred, the death rate from infantile paralysis was combined of 100,000 living and the fatality was 16 per cent. In 1947, the corresponding figures were 18 and 12, respectively. This meant that about 100,000 more patients died in 1947, the disease generally was less likely to be fatal than in 1930.

